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MMARS Policy: Payroll

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## Deduction Guidelines for Deceased Employee Payments

| Deduction                     | Payment Made in Calendar Year of Employee's Death                                     | Payment Made <u>After</u> Calendar Year of Employee's Death |
|-------------------------------|---|---|
| Federal Income Tax            | Do Not Deduct   | Do Not Deduct   |
| Medicare Tax                  | Deduct  | Do Not Deduct   |
| State Income Tax              | Do Not Deduct   | Do Not Deduct   |
| State Retirement              | Deduct  | Do Not Deduct   |
| Higher Ed Optional Retirement | Deduct  | Do Not Deduct   |
| Alternate Retirement          | Deduct  | Do Not Deduct   |
| Wage Garnishments             | Deduct (unless notified by legal entity to stop deduction prior to payment going out) | Do Not Deduct   |
| Salary Advances               | Deduct  | Deduct  |
| Basic Insurance               | Do Not Deduct   | Do Not Deduct   |
| Long Term Disability          | Do Not Deduct   | Do Not Deduct   |
| Dental/Vision Insurance       | Do Not Deduct   | Do Not Deduct   |
| Optional Life Insurance       | Do Not Deduct   | Do Not Deduct   |
| Special Insurance             | Do Not Deduct   | Do Not Deduct   |
| Union Dues                    | Do Not Deduct   | Do Not Deduct   |
| Agency Service Fees           | Do Not Deduct   | Do Not Deduct   |
| DCAP                          | Do Not Deduct   | Do Not Deduct   |
| TSA                           | Do Not Deduct   | Do Not Deduct   |
| Deferred Comp                 | Do Not Deduct   | Do Not Deduct   |
| Savings Bond                  | Do Not Deduct   | Do Not Deduct   |
| COMECC                        | Do Not Deduct   | Do Not Deduct   |
| MBTA Passes                   | Do Not Deduct   | Do Not Deduct   |
| Commonwealth Fees             | Do Not Deduct   | Do Not Deduct   |